



Phone No. 28331010/28335012
Fax No. 044-28331050/1015
email : ccu-cexchn@nic.in

GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 03-10-2017

GST TRADE NOTICE NO.026/2017

Sub: **GST** - Customs Circular No.37/2017 dated 20.09.2017 regarding the new Self Sealing procedure for Exporters - Order No.03/2017 dated 21.09.2017 regarding extension of time limit specified for furnishing return under Form GST TRAN-1 - Central Tax (Rate) Notifications No.24/2017-CT(Rate) to No.26/2017-CT(Rate) all dated 21.09.2017 regarding reduction in rates on specified supplies under Works Contract Services, exemption on services by way of right to admission to events organized under FIFA U-17 World Cup-2017, exemption on supply of heavy water and nuclear fuels to NPCIL and corresponding amendments in Integrated Tax (Rate) and Union Territory Tax (Rate) Notifications - Communication thereof - Reg.

Please refer to this office GST Trade Notices No.018/2017 and No.019/2017 both dated 29.08.2017 wherein certain amendments in Tax Rate Notifications, New Self Sealing procedure to exporters, etc were communicated. Now, the Central Board of Excise & Customs [CBEC] has issued the following Notifications and the gist of the amendments is detailed hereunder:

Sl. No.	Notification No. & date	Provisions amended	Effect of amendments
1	No.37/2017- Customs dated 20.09.2017	Implementing Electronic Sealing for Containers by exporters under self-sealing procedure prescribed vide Board's Circular No.26/2017-Customs dated 01.07.2017 and No.36/2017-Customs dated 28.08.2017	In continuation to Board's Circular No.26/2017-Customs dated 01.07.2017 and No.36/2017-Customs dated 28.08.2017, the Board has clarified that considering the difficulties expressed by trade associations in locating vendors of RFID seals, the date for mandatory self sealing and use of RFID container seals is deferred to 01.11.2017 and that the existing procedure shall continue till such time. It is stated therein that the Board has adopted international standards laid down under ISO 17712:2013 for high security seals and that the names of such vendors in respect of whom the certification complies with the requirements will be put up on Board's website for ease of reference of trade and field formations
2	Order No.03/2017-GST dated 21.09.2017	Extension of time to file declaration in Form GST TRAN 1 - Rule 117 of CGST Rules, 2017	The time limit for filing declaration in form GST TRAN 1 has been extended upto 31.10.2017.

Sl. No.	Notification No. & date	Provisions amended	Effect of amendments
3	No.24/2017-Central Tax (Rate) dated 21.09.2017	Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 amended by Notification No.20/2017-Central Tax (Rate) dated 22.08.2017	<p>Pertains to reduced CGST rate on specified supplies of Works Contract Services :</p> <p>CGST rate has been reduced to 6% in respect of the services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of</p> <p>(a) a civil structure or any other original works meant predominantly for use other than commerce, etc</p> <p>(b) a structure meant predominantly for use as an educational, clinical or an art or cultural establishment</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of CGST Act, 2017.</p>
4	No.24/2017-Integrated Tax (Rate) dated 21.09.2017	Notification No.08/2017-Integrated Tax (Rate) dated 28.06.2017 amended by Notification No.20/2017-Integrated Tax (Rate) dated 22.08.2017	<p>Pertains to reduced IGST rate on specified supplies of Works Contract Services :</p> <p>IGST rate has been reduced to 12% in respect of the services as mentioned in Sl.No.3 above</p>
5	No.24/2017-Union Territory Tax (Rate) dated 21.09.2017	Notification No.11/2017-Union Territory Tax (Rate) dated 28.06.2017 amended by Notification No.20/2017-Union Territory Tax (Rate) dated 22.08.2017	<p>Pertains to reduced UTGST rate on specified supplies of Works Contract Services :</p> <p>UTGST rate has been reduced to 6% in respect of the services as mentioned in Sl.No.3 above</p>
6	No.25/2017-Central Tax (Rate) dated 21.09.2017	Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 amended by Notification No.21/2017-Central Tax (Rate) dated 22.08.2017	An entry under Sl.No.82 has been inserted to provide exemption on Services by way of right to admission to the events organized under FIFA U-17 World Cup 2017.
7	No.25/2017-Integrated Tax (Rate) dated 21.09.2017	Notification No.09/2017-Integrated Tax (Rate) dated 28.06.2017 amended by Notification No.21/2017-Integrated Tax (Rate) dated 22.08.2017	An entry under Sl.No.85 has been inserted to provide exemption on Services by way of right to admission to the events organized under FIFA U-17 World Cup 2017.

Sl. No.	Notification No. & date	Provisions amended	Effect of amendments
8	No.25/2017-Union Territory Tax (Rate) dated 21.09.2017	Notification No.12/2017-Union Territory Tax (Rate) dated 28.06.2017 amended by Notification No.21/2017-Union Territory Tax (Rate) dated 22.08.2017	An entry under Sl.No.82 has been inserted to provide exemption on Services by way of right to admission to the events organized under FIFA U-17 World Cup 2017.
9	No.26/2017-Central Tax (Rate) dated 21.09.2017	Exemption on intra state supply of heavy water and nuclear fuels	CGST on intra-state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd has been exempted
10	No.26/2017-Integrated Tax (Rate) dated 21.09.2017	Exemption on inter-state supply of heavy water and nuclear fuels	IGST on inter-state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd has been exempted
11	No.26/2017-Union Territory Tax (Rate) dated 21.09.2017	Exemption on intra-state supply of heavy water and nuclear fuels	UTGST on intra-state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd has been exempted

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [By e-mail]
- iii. Zonal RAC Members [By e-mail]

Copy to

✓ The Superintendent, Computer Section, Chennai North Commissionerate
[For uploading in website]